

General Instructions

- Use blue or black ink to complete this claim for refund.
- This claim for refund is for use by taxpayers who have overpaid the machinery, equipment, and fuel tax.
- Refund claims filed more than three years after the return was due or more than two years after the tax was paid cannot be accepted.
- The Department will take one of the following actions within six months after the date the claim is filed: send the requested refund to you; adjust the amount of the refund; deny the refund; or request additional information. If the Department does not take one of the actions within six months, the inaction is considered a proposed denial of the requested refund. If you object to a proposed denial of a refund, you may request a Departmental review of the action if the request is made in writing within 45 days of the date the notice of proposed denial was mailed to you. If the Department has not taken action within six months, a request for review can be filed at any time between the end of the six-month period and when the Department takes a prescribed action. If a timely request for a Departmental review is not filed, the proposed action is final and is not subject to further administrative or judicial review.
- Indicate the basis for the refund request and attach documentation to support the request.

If you have questions about how to complete this claim, you may contact the Taxpayer Assistance and Collection Center toll-free at telephone number 1-877-252-3052.

Line by Line Instructions

- Line 1 - Enter the total machinery, equipment, and fuel tax paid to the Department by your firm on Form E-500J, Machinery, Equipment, and Fuel Tax Return, for the period included on this claim for refund.
- Line 2 - Enter the total machinery, equipment, and fuel tax that should have been paid to the Department by your firm on Form E-500J, Machinery, Equipment, and Fuel Tax Return, for the period included on this claim for refund.
- Line 3 - Subtract the tax on Line 2 from Line 1 and enter the difference. This is the total amount of refund that your firm is requesting.